IN THE CLAIMS:

Please amend claims as follows.

1. (original) A powder for an underlayer of a coating-type double-layer magnetic recording medium, which is a powder composed of acicular or nearly acicular nonmagnetic iron oxide particles, characterized in having:

average major axis length of the particles of 20 - 200 nm, and

specific surface area calculated by BET method of 30 - 100 m^2/g, and containing:

0.1 - 5 wt% of phosphorus,

soluble phosphorus compound being not greater than 100 ppm based on P.

2. (original) An underlayer powder according to claim 1, wherein:

powder pH is less than 8,

soluble sodium content is not greater than 100 ppm based on Na, and

soluble sulfate is not greater than 100 ppm based on SO_4.

3. (currently amended) An underlayer powder according to claim 1 [[or 2]], containing R (R representing at least one rare earth element including Y) at R/Fe expressed in atomic percent (at.%) of 0.1 - 10 at%.

4. (currently amended) An underlayer powder according to ~~any of claims 1 to 3~~ claim 1, containing 0.1 - 50 wt% of A1.

5. (currently amended) An underlayer powder according to claim 1 ~~any of claims 1 to~~[[4]], containing 0.1 - 50 wt% of Si.

6. (currently amended) An underlayer powder according to claim 4 [[or 5]], wherein A1 and/or Si are concentrated on the particle surfaces.

7. (currently amended) A coating-type magnetic recording medium characterized in that in a coating-type magnetic recording medium of double-layer structure provided between a magnetic recording layer composed of magnetic powder dispersed in resin and a base film with a nonmagnetic layer (underlayer) composed of nonmagnetic powder dispersed in resin, an underlayer powder of ~~one of claims 1 to 6~~ claim 1 is used as the nonmagnetic powder.

8. (new) An underlayer powder according to claim 2, containing R (R representing at least one rare earth element including Y) at R/Fe expressed in atomic percent (at.%) of 0.1 - 10 at%.

9. (new) An underlayer powder according to claim 2, containing 0.1 - 50 wt% of A1.

10. (new) An underlayer powder according to claim 3, containing 0.1 - 50 wt% of A1.

11. (new) An underlayer powder according to claim 2, containing 0.1 - 50 wt% of Si.

12. (new) An underlayer powder according to claim 3, containing 0.1 - 50 wt% of Si.

13. (new) An underlayer powder according to claim 4, containing 0.1 - 50 wt% of Si.

14. (new) An underlayer powder according to claim 5, wherein A1 and/or Si are concentrated on the particle surfaces.

15. (new) A coating-type magnetic recording medium characterized in that in a coating-type magnetic recording medium of double-layer structure provided between a magnetic recording layer composed of magnetic powder dispersed in resin and a base film with a nonmagnetic layer (underlayer) composed of nonmagnetic powder dispersed in resin, an underlayer powder of claim 2 is used as the nonmagnetic powder.

16. (new) A coating-type magnetic recording medium characterized in that in a coating-type magnetic recording medium of double-layer structure provided between a magnetic recording layer composed of magnetic powder dispersed in resin and a base film with a nonmagnetic layer (underlayer) composed of nonmagnetic powder dispersed in resin, an underlayer powder of claim 3 is used as the nonmagnetic powder.

17. (new) A coating-type magnetic recording medium characterized in that in a coating-type magnetic recording medium of double-layer structure provided between a magnetic recording layer composed of magnetic powder dispersed in resin and a base film with a nonmagnetic layer (underlayer) composed of nonmagnetic powder dispersed in resin, an underlayer powder of claim 4 is used as the nonmagnetic powder.

18. (new) A coating-type magnetic recording medium characterized in that in a coating-type magnetic recording medium of double-layer structure provided between a magnetic recording layer composed of magnetic powder dispersed in resin and a base film with a nonmagnetic layer (underlayer) composed of nonmagnetic powder dispersed in resin, an underlayer powder of claim 5 is used as the nonmagnetic powder.

19. (new) A coating-type magnetic recording medium characterized in that in a coating-type magnetic recording medium of double-layer structure provided between a magnetic recording layer composed of magnetic powder dispersed in resin and a base film with a nonmagnetic layer (underlayer) composed of nonmagnetic powder dispersed in resin, an underlayer powder of claim 6 is used as the nonmagnetic powder.